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This act simply aids in the enforcement of article 22 of the constitution and chapter 13, article 2 of the session laws, which forbid alien ownership of land and the creation of corporations for the purpose of dealing in real estate outside of incorporated cities and towns. Individuals other than aliens are authorized to own and hold land, and corporations with the exception noted above are authorized to own and hold land, but only to the extent necessary for the proper carrying on of the business for which the corporation was created. Lands held contrary to these provisions would be subject to the tax.

ROBERT ARGYLL CAMPBELL.

**Income Tax—Oklahoma.** The Constitution of Oklahoma (art. x, sec. 12) gives the legislature power to provide for the levy of an income tax either at a uniform or progressive rate. This privilege was taken advantage of by the legislature and a graduated income tax was passed at the last session. The law as passed does not apply to incomes below \$3500 in amount, nor to incomes derived from property upon which a gross receipt or excise tax has been paid. The rate on the excess for all incomes over \$3500 is as follows: from \$3500 to \$5000, 5 mills; from \$5000 to \$10,000, 7½ mills; from \$10,000 to \$20,000, 12 mills; from \$20,000 to \$50,000, 15 mills; from \$50,000 to \$100,000, 20 mills, and on all incomes in excess of \$100,000, 33½ mills.

The actual statement of what rates shall be levied is a very simple process in any income tax law, the real difficulty is to provide administrative machinery that will insure its effective and uniform operation. In Oklahoma the assessor must ask each person the following question: "Was your gross income from salaries, fees, trade, professions and property upon which a gross receipt or excise tax has not been paid, any and all of them, for the year ending June 30 last preceding, in excess of \$3500?" Persons assessed answering this question in the affirmative are required to certify under oath the excess of their income over \$3500. This certificate is forwarded to the state auditor who certifies the amount of the tax due upon the income to the county clerk of the county in which the income receiver resides. It then becomes the duty of the county clerk to place on the tax rolls the amount due and deliver this list to the county treasurer at the same time as the other lists of real and personal property are delivered.

An attempt is made to secure a better administration of the law by requiring the assessor to send to the state auditor not only the names

of the taxpayers who declare that their incomes are above \$3500 but also the names of those who in his opinion have incomes in excess of that amount—in short, those whom he believes have not been honest in their declarations of income. When the names are sent in the whole question is placed in the hands of the state auditor; he may take such steps as seem necessary to compel any person whose income is questioned to make proper return; may summon witnesses within the county, where the person whose income is in question resides; and if any witness fails to appear and testify he may call upon the court to compel such attendance and the giving of such testimony.

Any assessor who fails or refuses to perform the duties imposed by this act is to be deemed guilty of malfeasance in office and be compelled to forfeit the amount of the taxes lost by the State because of his failure or refusal.

If any taxes levied under this law become delinquent they are to become a lien upon all the property, real and personal, of the delinquent

The administration of the law is subject to the same difficulties and imperfections as most laws providing for the taxation of personal and especially intangible personal property. The chief difficulty with the law is that it will be evaded. It is true the assessors will get a fraction of the incomes the same as they get a fraction of the mortgages owned and held within the assessment district. Persons with definite, fixed salaries, persons with incomes derived from tangible property of a well known value, persons receiving their incomes from probated estates, and persons with large incomes will be compelled to declare a whole or a part of their income; the whole because they are honest or cannot help themselves, a part because they wish to allay suspicion as to the amount actually received.

The administering of the oath will not reveal all incomes in excess of \$3500 and the power of the assessor to send in the names of income receivers suspected of receiving more than that amount will not solve the problem. The auditor will not have time to investigate many individual cases and it will be exceedingly difficult to obtain any reliable information in a great majority of the cases that he does investigate.

The actual administration of the law, measured in part by the amount of revenue derived from this source, will be watched with interest.

ROBERT ARGYLL CAMPBELL.